

L. W. Barton

ANNUAL REPORT

OF THE

AUDITORS

OF THE

Town of Ludlow

VERMONT

FOR THE CALENDAR YEAR

1931



LAMERE, THE PRINTER
LUDLOW, VT.



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TOWN OFFICERS FOR 1931

MODERATOR	ERNEST E. MOORE, '31
TOWN CLERK	MAYBELLE H. HILL, '31
ASSISTANT TOWN CLERK	CARMEN R. WALKER, '31
SELECTMEN	FLOYD T. SUMNER, '31 HENRY D. VAIL, '32 JAMES McDONALD, '33
CEMETERY COMMISSIONERS	FRANK W. AGAN, '31 HENRY E. HOWARD, '32 DAVID E. ROCK, '33 EBEN C. FORD, '34 GEORGE P. LEVEY, '35
LISTERS	LAWRENCE W. BARTON, '31 FRANK H. MOORE, '32 JOHN D. DORSEY, '33
ROAD COMMISSIONER	BERT BALCH, '31
OVERSEER OF THE POOR	G. L. MONNIER, '31
COLLECTOR OF TAXES	W. LEROY BIXBY, '31
TOWN TREASURER	MAYBELLE H. HILL, '31
TRUSTEE OF PUBLIC MONEY	CARMEN R. WALKER, '31
AUDITORS	EDWARD A. PLUMLEY, '31 RALPH S. PARKER, '32 THERESA M. DARCY, '33
TOWN GRAND JUROR	JOSEPH RADIGAN, '31
CONSTABLE	W. LEROY BIXBY, '31
TOWN AGENT	ERNEST E. MOORE, '31
SCHOOL DIRECTORS	SADIE WARNER, '31 LAWRENCE W. BARTON, '32 FRED CROSBY, '33
TREE WARDEN	HARLEY MATTISON (resigned) '31 CLARENCE DAVIS (appointed)
VILLAGE SEXTON	ALBERT R. GILMAN
FOREST FIRE WARDEN	GEORGE BALLARD (appointed)
TRUANT OFFICER	JAMES BOWKER (appointed)

REPORT OF SUPERINTENDENT OF SCHOOLS

To the School Directors of Ludlow:

The following is a very brief report of the work of the schools for the year ending last June and the enrollment for the present school year. I am recording also some observations from the past which should have a bearing on the future conduct of the schools.

Table No. 1—Enrollment of Pupils.

	1930-1931	1931-1932
Senior High School	163	152
Junior High School	84	92
Woodward Building	132	144
High Street Building	91	83
Rural Schools	76	75
Post Graduates	0	4
Total	546	550

Percentage of attendance, 1930-1931, 94%

The achievement testing program was extended last May to include first grade reading. In all other respects TABLE No. 2 is comparable with TABLE No. 2 in the 1930 report. The work of Grade 7, which showed up so poorly in the tests, has been reorganized for the present year with apparently beneficial results.

Table No. 2—Summary of Standard Testing Results.

—indicates below standard	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8
+indicates above standard								
0 indicates exactly standard								
Median of pupils when in grade below — May 1930			0	+.1	-.2	+.3	+.2	-.2
Median of pupils in all subjects May 1931	+.3	+.2	-.2	0	+.1	+.4	-.2	+.5
Years work accomplished in 1930 - 1931	1.3	1.0	.8	.9	1.3	1.1	.6	1.25

The same achievement tests given in the rural schools showed Smithville School $-.6$; Wadleigh $-.8$; Barton exactly standard; Grahamsville $+.7$; Hemenway $+2.3$. On account of the small number of pupils in the District the Hemenway School has been closed and the pupils are now cared for at the Wadleigh School.

Similar testing in the Senior High School showed that our pupils are equal in knowledge of subject matter to those of other schools and that the instructors in this department are well qualified and are teaching their subjects in a progressive manner. Pupils who have highly satisfactory records in Black River Academy are showing themselves to be capable of doing a satisfactory grade of college work. Those who do not do a high type of work in this high school usually cannot do satisfactory work in college.

A survey covering the activities of the graduates of the Black River Academy for the last five years shows the following facts: 20% of the graduates in this period entered college, 10.6% entered teachers training institutions, 9% attended business schools, 10% entered nurses' training or other institutions, 10.5% are engaged in homemaking or home economics work (this group is constantly increasing by virtue of marriage and will eventually embrace 50% of the graduates), 1.5% taking post-graduate courses, 32.6% are engaged in various occupations for which they have had no special training in school, 6.5% are not gainfully employed.

If we accept the viewpoint that the present restricted college preparatory curriculum is the one best fitted to the needs of those entering college, nurses' training, teachers training and post-graduates, the survey shows that we are highly benefiting 42% of the graduates thru this course. Those who receive no special training for their future work in life and those not now gainfully employed, 39% of the total graduates, is a group large enough to receive consid-

eration. This group is now forced thru a course of study which does not meet it's needs, and one which is therefor wasteful of the time of the pupils even if not actually distasteful to many of them.

The introduction of a commercial course into the High School curriculum would be of value to a large part of this 39% of the graduates. Whatever occupation or trade one enters in this highly commercialized age, the principles of a business training will be of value to him. The 9% who attend business schools would also greatly benefit by the course and the number of those who now drop out of school because there is "nothing practical for us to study" would no doubt be lessened. The work of the college preparatory course would be strengthened by the elimination from that course of many who are not highly interested in it or well fitted for it.

One condition which has been preventing reorganization is the overcrowding which exists in the Academy. A like condition makes the Woodward Building most unsatisfactory for accomplishing the work of the grades housed there. It seems to me unlikely that a school building such as Ludlow should have will be built in the near future. Would it not be wise therefor to make such additions to the present structures as to take care of the needs for, let us say, fifteen years to come, and to do so soon since building materials are now reasonable in price and local labor is plenty and cheap? It would seem that it is time to evolve some definite plan for future school building operations.

The principal renovation and repair work done during the last year has included standardization of the Smithville School, painting exteriors of two other rural schools, improving facilities, repairing ceilings, repainting interior of two rooms and re-roofing one side of the High Street graded building, painting exterior and improvement of ventilation system at the Woodward Building, insulating Room 7

in the Academy against cold and increasing the radiation in that room.

The textbook equipment is now in good condition and expenditures for that item should be lighter in the next few years. Reference books are still badly needed in both the high school and the elementary grades. Nearly all supplies are on hand in sufficient quantity for the remainder of the year.

The financial statement to be found on another page in this report shows that altho expenditures are somewhat less than last year, the receipts of the department have shrunk over \$4,000. from those of the year 1930. It is very evident that a far-reaching reorganization of your school system is necessary for the year 1932.

I present the following recommendations for your consideration:

1. Evolution of a definite school building program.
2. Execution of above program as soon as seems feasible.
3. Establishment of a commercial course in B. R. A.
4. Improvement of facilities for instruction at all buildings in Ludlow Village.
5. Reorganization of the whole system such as to make its cost conform to the decreased income of the School Department.

Respectfully submitted,

(Signed) WINN L. TAPLIN,

Superintendent of Schools.

REPORT OF THE HEALTH OFFICER

To the Citizens of the Town of Ludlow:

During the year there were reported the following communicable diseases:

Chicken Pox	1	Scarlet Fever	1
Infantile Paralysis	1	Diphtheria	1
Mumps	13	Whooping Cough	38
Measles	176		

The epidemic of measles and whooping cough were the most widespread in several years, but fortunately during the year there were no deaths nor serious complications from communicable diseases.

Regular tests of the Village water supply show a very good water.

License was granted nine milk dealers after inspection of stables, cows and equipment. Milk samples were procured from each dealer and analyzed at the State laboratory.

Almost without exception the analysis and inspection showed clean stables, well kept cows, care in handling of milk and a good quality milk. In one or two instances there was opportunity for improvement.

It is hoped that the Village may find means for collecting rubbish and garbage. The Village Dump, although unsightly is in as good condition as possible. Health conditions on the whole have been fairly good throughout the year.

Respectfully submitted,

M. D. CAREY,
Health Officer.

For the benefit of the taxpayers who are interested in the disbursements of \$1,000 appropriated for the Public Health Nursing Service at the last Town Meeting, the following report of the Treasurer is submitted:

FINANCIAL REPORT OF LUDLOW BRANCH, AMERICAN RED CROSS

Year beginning Jan. 1, 1931 ending Dec. 31, 1931

RECEIPTS

Balance on hand Jan. 1, 1931	\$ 365 35
From Town of Ludlow	1,000 00
From 245 Memberships	302 25
From Interest on Savings Account	4 34
From Services of Nurse:	
Metropolitan Life Ins. Co.	\$198 75
General Calls	362 75
Cavendish H. H. Class	67 00
	————— 628 50
From Swimming and Life Saving Classes	22 25
From Miscellaneous	7 00
Total	————— \$ 2,329 69

DISBURSEMENTS

For Nurse's Salary	\$ 1,531 25*
For Balance due Chapter on car (Part proceeds of Cavendish H. H. Class)	50 00
For Insurance and Registration Car	37 63
For Gas, oil, etc.	54 69
For Nurse's supplies	14 82
For National R. C. on 245 members	122 50
For Chapter on 245 members	24 50

For Miscellaneous

33 06

\$ 1,868 45

Balance on hand Dec. 31, 1931

461 24

\$ 2,329 69

Respectfully submitted,

MARIAN S. FULLER, Treasurer.

*This covers 12 months and 1 week.

General Account

Floyd T. Sumner, Henry D. Vail, James McDonald, Selectmen

TAXES

Thomas H. Cave, Treas., Highway Tax	\$1,854	79
Thomas H. Cave, Treas., School Tax	1,723	78
Thomas H. Cave, Treas., Flood Tax	1,578	15
Village of Ludlow, 3/5 Highway Tax	1,402	99
Frederick Chapman, County Tax	258	57
L. W. English, County Agricultural Tax	216	34
	\$ 7,034	62

APPROPRIATIONS

Frank W. Sherman, Nursing		
Service	\$400	00
Blanch Sherman, Nursing		
Service	500	00
Marian S. Fuller, Nursing		
Service	100	00
	\$ 1,000	00
State of Vermont, Patrol	150	00
George Petty, G. A. R.	100	00
	1,250	00

OFFICERS

Maybelle H. Hill, salary	\$ 200	00
Collecting Taxes	655	99
Tax list	35	00
Grand list	20	00
Special Election	20	25
Copying Book No. 7	\$84	00

Paid for proof reading	9 00	
		93 00
Misc. expenses and services		85 35
		1,109 59
Lamere, The Printer, quadrennial re- ports		\$150 65
Maybelle H. Hill, clerical services		31 50
Maybelle H. Hill, postage		5 01
		187 16
John D. Dorsey, Lister	\$ 94 00	
Lawrence W. Barton, Lister	90 00	
Frank H. Moore, Lister	88 00	
Maybelle H. Hill, clerical services	26 00	
Dewey's Garage, gas	2 66	
Vail's Garage, gas	1 35	
W. H. Keating, gas	1 02	
		303 03
Lamere, The Printer, reports	\$ 232 20	
Edward A. Plumley, Auditor	87 78	
Theresa Darcy, Auditor	46 25	
Maybelle H. Hill, Clerical services	14 00	
Maybelle H. Hill, postage	12 28	
		392 51
Bertha F. Moore, Municipal Clerk		312 00
Floyd T. Sumner, Selectman	\$ 100 00	
Henry D. Vail, Selectman	100 00	
James McDonald, Selectman	100 00	
		300 00
Joseph Radigan, Town Grand Juror		73 40
Dr. M. D. Carey, Health Officer	\$258 25	
Dr. E. B. Holmes, Acting H. O.	3 00	
		\$ 261 25

Reporting birth and deaths:

Dr. M. D. Carey	\$ 9 50	
Dr. E. B. Holmes	3 75	
Dr. D. C. Pierce	1 25	
Dr. H. J. Greven	25	
		14 75

Reporting diseases:

Dr. M. D. Carey	\$ 32 00	
Dr. E. B. Holmes	4 50	
Dr. E. J. Rogers	25	
		36 75

 312 75

PRIMARY AND ELECTION

John Reed, services	\$ 8 00
John J. Rock, services	8 00
Ruth Ballard, services	8 00
Annie Sargent, services	8 00
Mary Sullivan, services	8 00
Frances Grimshaw, services	8 00
Theresa Darcy, services	8 00
Floyd Sumner, services	8 00
J. W. Archibald, services	8 00
O. W. Howard, services	8 00
Edward Plumley, services	8 00
George Ballard, services	8 00
Carmen Walker, services	8 00
Herbert Walker, services	8 00
J. Fred Nealon, services	8 00
Henry Vail, services	8 00
Henry Howard, services	4 00
Elvin Boyce, services	4 00
Ethel Creaser, services	4 00
Cora Moore, services	4 00
James McDonald, services	4 00

148 00

BONDS AND INSURANCE

John J. Rock, compensation insurance	\$ 148 14
John J. Rock, additional audit 1930	94 09
Allen D. Ball, bonds	78 00

 320 23

FOREST FIRES

Frank Woodell, Treasurer, Barton Fire	\$ 20 00
Frank Woodell, Treasurer, Buswell Fire	12 00
George Ballard, Fire Warden	2 00
Kenneth Farrand, services	2 00
John Sheehan, services	2 00
Tom Kneeland, services	2 00
Peter Shinoski, services	2 00
John Chiolino, services	2 00
Raymond Pratt, services	2 00
Battista Chiolino, services	3 00

 49 00

OFFICE ACCOUNT

Lamere, The Printer, supplies	\$ 58 30
Elec. Light Dept., 1/4 share safe	54 57
Remington, Rand & Co., record book No. 7	47 23
Ludlow Telephone Company, service	34 20
Ludlow Telephone Company, calls	2 40
The Tuttle Co., binding record book	19 50
The Tuttle Co., supplies	1 50
L. E. Boyce, envelopes	10 00
L. E. Boyce, box rent	60
J. H. Faught & Son, supplies	8 00
Capital City Press, supplies	7 85
Vermont Tribune, tax notices	6 00
D. F. Cooledge Store, supplies	5 22
Rutland Railroad Company, freight	1 02
M. F. Proctor, supplies	50

 256 89

MISCELLANEOUS

Ernest E. Moore, legal services	\$ 58 00
Stickney, Sargent & Chase, retainer	50 00
George Beswick, sheep damage	20 00
Estate Eva Ball, rent land	20 00

 148 00

TOWN HALL ACCOUNT

Raymond Pratt, Janitor	\$ 954 00
Allen D. Ball, insurance	420 50
Allen D. Ball, express	75
Electric Light Dept., lights	331 60
Rutland Railroad Co., fgt. coal 1932	205 77
Rutland Railroad Co., fgt. coal 1931	202 89
Imperial Coal Company, coal	98 80
F. M. Whelden, supplies	87 26
M. F. Proctor, supplies	45 55
Wetmore-Savage, lamps	32 55
Globe Ticket Company, tickets	32 21
Cheshire Chemical Co., supplies	32 11
Ludlow Water Department, rent	32 00
John Wilmoth, labor	31 11
Joe Keating, labor	20 44
Bert Balch, labor	19 82
Jewell Brook Company, coal	18 38
Floyd Sumner, labor	16 00
M. G. Bachelder, supplies	9 50
George Joyce, labor	7 78
Richard Joyce, labor	7 78
Fuller Brothers, supplies	4 15
United Sweeping Comp. Co., supplies	3 60
Roy Johnston, supplies	3 28
W. H. Keating, gas	3 06
Donald Trask, repairs clock	2 50
A. & P. Tea Co., supplies	2 50

W. W. Adams, supplies	2 38	
Harley Jackson, labor	40	
		2,628 67

LIBRARY ACCOUNT

Standard Oil Company, fuel oil	\$ 264 46	
Elec. Light Dept., lights	151 56	
Ludlow Water Dept., rent	10 00	
		426 02

WINTER ROADS

Bert Balch, labor	\$ 245 03
John Wilmoth, labor	241 12
Vail's Garage, labor, gas, etc.	203 37
Joe Keating, labor	174 67
Clement Coburn, labor and team	159 41
Town of Cavendish, plowing	140 00
Leonard Strong, labor	114 56
Philip Pelkey, labor	104 66
Fred Hemenway, labor	100 90
Albert R. Gilman, labor	93 20
George L. Barrus Co., snow fence	91 19
Standard Oil Company, gas	89 94
Fred Morey, team	84 00
Floyd Sumner, labor	80 01
Harold Stoddard, labor	66 11
Ervin Spaulding, labor	63 78
W. W. Adams, supplies	56 42
Edward Proulx, labor	54 45
Hugh Maynard, labor	50 08
Guy Smith, labor	38 84
Karl Aalto, labor	33 44
C. A. Prouty, labor	30 67
John Predom, labor	29 08
Guy Matava, labor	25 11

George Merrill, labor	22 17
Ralph Sears, labor	19 11
Arthur Toumi, labor	19 83
Tom Murphy, labor	18 89
Luther Ellis, labor	18 40
W. H. Keating, gas	18 02
I. Weimero, labor	17 50
State of Vermont, plowing	17 50
Will Chapman, labor	16 44
Matti Kangas, labor	15 94
Ed Komula, labor	15 21
Henry Remis, labor	14 00
Isaac Jarvi, labor	14 00
Jacob Hyytinen, labor	13 22
Victor Kivi, labor	12 84
Robert Ritter, labor	12 60
Everett Kesti, labor	12 44
Oiva Tofferi, labor	12 25
Eino Kratz, labor	12 25
Leo Tofferi, labor	12 25
George Perry, labor	12 24
Henry Vail, labor	11 95
F. M. Whelden, supplies	11 62
Theodore Johnson, labor	11 43
George Sears, labor	11 39
Charles Maynard, labor	11 40
Edward Royce, labor	11 00
Henry Rowe, labor team	10 89
George Fish, labor	10 00
Paul Yylinen, labor	10 00
Don Williams, labor	9 44
Charles Michaelson, labor	8 94
Peter Lapala, labor	7 78
Henry Hills, labor	7 00
J. A. Rivers, labor	7 00
James McDonald, labor	7 00
M. F. Benson, gas	6 97

Leonard Maki, labor	6 61
Dewey's Garage, gas	6 47
Miah Sheehan, labor	6 41
Charles Derossier, labor	6 27
J. Waisanen, labor	6 22
A. E. Lawrence, labor	6 15
Gyle Josselyn, labor	6 00
Harold Harvey, labor	5 82
Albin Nelson, labor	5 44
Frank Moore, land damage	5 00
William Johnson, labor	4 66
Guy Ellis, labor	4 00
Charles Lampert, labor	4 00
H. J. Stearns, labor	4 00
George Edwards, labor	4 00
Theodore Godfrey, labor	3 89
Joe Godfrey, labor	3 89
Alex Karjalaninen, labor	3 89
Hjalmar Karjalaninen, labor	3 89
Jack Koponen, labor	3 89
Andy Puro, labor	3 89
Robert Smith, labor	3 60
Kenneth Tucker, labor	3 50
William Tucker, labor	3 50
Fred Snow, labor	3 50
George Warren, labor	3 11
Warren Cole, labor	2 75
Henry Noble, labor	2 72
Ludlow Garage, gas	2 55
Mike Maki, labor	2 33
Sam Royce, labor	2 40
Rutland Railroad Company, freight	2 31
Raymond Wood, labor	2 00
H. D. Smith, labor	2 00
Leo Benjamin, labor	2 00
Charles Snell, labor	1 78
Watson Coburn, labor	1 60

Victor Aho, labor	1 56	
Elbert Cole, labor	1 20	
Raymond Longley, labor	1 20	
Earl Fish, labor	1 20	
Frank Rinne, labor	1 17	
Fred Kolstrom, labor	1 17	
Leon Kolstrom, labor	1 17	
		3,005 66

HIGHWAY ACCOUNT

N. E. Metal Culvert Co., culverts	\$ 709 38	
W. W. Adams, supplies	83 37	
Standard Oil Company, gas	67 09	
M. F. Proctor, supplies	57 89	
Lincoln Iron Works, culverts	42 90	
Ludlow Filling Station, gas	38 26	
M. J. Spaulding, labor and repairs	27 80	
W. H. Keating, gas	15 30	
Ludlow Garage, gas	14 41	
M. F. Benson, gas	12 80	
Pollard Brothers, supplies	12 50	
Rutland Railroad, freight	11 59	
W. J. Phelan, gas	10 73	
Floyd Sumner, measuring roads	10 00	
Floyd Sumner, labor	1 78	
F. M. Whelden, supplies	8 53	
Bert Balch, labor	8 88	
Elmer Provo, gas	6 57	
Vail's Garage, measuring roads	5 00	
Henry Hills, labor	2 80	
Victor Kivi, mail box	2 50	
Vt. Road Equipment Co., parts	2 42	
John Wilmoth, labor	2 22	
Joe Keating, labor	1 78	
H. S. Jackson, labor	1 50	
		1,158 00

BRIDGES

W. W. Adams, lumber	\$ 465 25	
Allen M. Fletcher, lumber	156 49	
Bert Balch, labor	64 44	
John Wilmoth, labor	60 00	
Floyd Sumner, labor	51 56	
Joe Keating, labor	50 23	
F. M. Whelden, supplies	45 97	
Village of Ludlow, tar	31 61	
Everett Sylvester, labor	13 22	
Gen'l Elec. Supply Co., globes	10 62	
C. A. Prouty, labor	10 00	
State of Vermont, pump 1930	10 00	
James McDonald, labor and supplies	6 44	
Cylde Bailey, signs	6 30	
Charles Sumner, gravel	5 18	
Ludlow Filling Station, gas	4 56	
Glenn Sears, labor	3 50	
Ed Merrill, labor	3 50	
Frank Perkins, labor	3 50	
Standord Oil Company, gas	2 87	
Arthur Toumi, labor	2 72	
M. F. Proctor, supplies	2 71	
M. F. Benson, gas	1 43	
George Merrill, labor	1 17	
Ludlow Variety Store, signs	1 16	
Tom Anderson, rent boat	1 00	
Frank Connors, labor	80	
		1,016,23

TRUCK AND TRACTOR

W. J. Phelan, supplies	\$ 93 58
Rutland Railroad Co., fgt. Linn	91 20
Allen D. Ball, insurance	56 71
Stowell's Garage, supplies	32 75

Dewey's Garage, supplies	27 35	
Linn Mfg. Co., supplies	26 55	
Everett Burke, labor	14 00	
Beecher & Guthrie, supplies	13 50	
John Wilmoth, labor	12 78	
Floyd Sumner, labor	12 44	
Bert Balch, labor	10 00	
Motor Vehicle Dept., registration	10 00	
Joe Keating, labor	8 00	
Sullivan Miele, labor	3 50	
Ludlow Telephone Co., calls	2 55	
Allen D. Ball, express	2 55	
E. C. Warner, labor	2 25	
M. F. Proctor, supplies	1 87	
M. G. Bachelder, supplies	35	
		421 93

INTEREST

Ludlow Savings Bank, interest	\$ 1,549 07	
E. C. Colburn, interest	45 00	
E. C. Ford, interest	45 00	
W. P. Bixby, interest Special Orders	44 00	
Est. Delia Bixby, interest Special Orders	20 00	
James R. Sanders, int. Special Orders	20 00	
Sarah Porter, interest Special Orders	20 00	
		1,743 07

WASHOUTS

Orrin Priest, shovel	\$ 525 00	
J. A. Giddings, men and trucks	310 22	
Walter Menander, gravel	196 50	
C. A. Prouty, man and truck	120 00	
James McDonald, man and team	67 56	
Bert Balch, labor	67 22	
John Wilmoth, labor	64 44	
H. J. Stearns, man and truck	57 22	

Floyd Sumner, labor	56 00	
Joe Keating, labor	56 00	
Everett Sylvester, labor	45 50	
Don Williams, labor	42 00	
Harold Armstrong, labor	38 50	
T. J. Harvey, man and truck	26 67	
George Edwards, labor	14 00	
Ludlow Garage, gas	13 99	
Ludlow Filling Station, gas	5 92	
Fred Morey, labor	3 50	
		1,710 24

VAIL'S BRIDGE

T. J. Harvey, contractor	\$ 7,424 76	
M. F. Proctor, lighting system	234 30	
		7,659 06
General Expense		\$31,966 06

REFUNDING BONDS

Old Colony Trust Company, bonds	\$6,000 00	
Old Colony Trust Company, interest	2,125 00	
First Nat'l Bank of Boston, interest	1,997 50	
		10,122 50
Total General Expense		\$ 42,088 56

BORROWED MONEY

Ludlow Savings Bank & Trust Company	56,500 00	
		\$ 98,588 56

Cemetery Account

Frank W. Agan, Henry E. Howard, David Rock, Eben C.
Ford and George P. Levey, Cemetery Commissioners

GENERAL EXPENSE

Albert R. Gilman, use of truck	\$ 202 98
Labor	146 50
Gravel and Cement	19 60
	\$ 369 08
Edward A. Plumley, surveying lots and making maps	276 30
Charles Snell, labor	189 52
Carroll R. Grover, labor with team	61 06
F. M. Whelden, supplies	60 22
Walter Fish, labor	39 67
Antoine Derosier, labor	36 96
Village of Ludlow, water rent	35 00
Edward Proulx, labor	34 22
James Dorsey, labor	33 26
Ernest Hebert, labor	26 84
M. F. Proctor, supplies	26 81
Lawrence Goulet, labor	24 89
Clyde Creaser, labor	23 66
Ernest Marmasz, labor	21 99
Ralph Hemenway, labor	18 67
John Sawyer, labor	18 67
Felix Petelle, labor	17 50
H. L. Jackson, labor	14 00
Charles Sumner, gravel	13 20
H. M. Thompson, loam	10 50
Leon Shabbott, labor	10 11

Ernest Buswell, gravel	8 80
Fred Hemenway, labor with team	7 00
W. E. Donahue, labor South Hill Cemetery	6 00
Isaac Goldberg, burlap and iron rods	5 96
W. J. Creaser, labor	5 06
George Ballard, labor	4 28
Village of Ludlow, plowing winter roads	3 75
John H. Holcomb, labor winter roads	3 60
George H. Newcomb, paint	3 50
Fred Walker, labor	3 50
Miah J. Sheehan, labor	3 50
Harley Pratt, labor	3 00
E. C. Ford, cash paid postage	2 00
Mrs. Elwin Taylor Estate, wood ashes	2 00
M. G. Bachelder, labor	1 93
Vail's Garage, oil	1 13
Henry E. Howard, cash paid postage	1 12

\$ 1,428 26

RESETTING HEADSTONES IN OLD CEMETERY

Albert R. Gilman, gravel & cement	\$60 90	
Albert R. Gilman, labor	40 75	
		\$101 65
James Dorsey, labor		43 95
Antoine Derosier, labor		24 89
Henry Desparti, labor		21 78
Ernest Hebert, labor		7 78
Leon Shabbott, labor		5 83
		\$ 205 88

SPECIAL FUND 1928

J. B. Farrand, flowers	\$ 15 00
Henry A. Dreer, bulbs	12 00

Frank J. Ray, flowers

3 42

30 42

SPECIAL FUND 1931

Albert R. Gilman, loam &
fertilizer

\$87 15

Albert R. Gilman, labor truck

46 25

Albert R. Gilman, labor self

46 00

————— \$179 40

Charles Snell, labor

62 78

H. M. Thompson, 22 loads loam

33 00

James Dorsey, labor

31 51

Ernest Hebert, labor

28 00

Guy Smith, labor

22 95

Lindsey Dickerman, labor with team

22 78

Albert Ellis, labor

16 72

Felix Petelle, labor

12 83

H. L. Jackson, labor

11 67

Leon Shabbott, labor

8 95

Fred Walker, labor

7 00

W. J. Creaser, labor

5 44

Edward Proulx, labor

5 22

Lawrence Goulet, labor

4 28

Antoine Derosier, labor

4 28

Charles Derosier, labor

2 50

J. H. Spaulding, grass seed

1 88

M. F. Proctor, grass seed

1 65

————— 462 84

TOWN FUND LOTS

Albert R. Gilman, mowing lots \$541 75

Labor on sunken graves 26 00

Labor on Graham Lot 25 00

Labor on Haven Lot 20 00

Labor on Curtis-Woodburn

Lot 14 42

Labor on D. J. Keating Lot	6 50	
Labor on Fullam Lot	5 00	
		\$638 67
Halladay, the Florist, flowers		
Memorial Day	39 50	
Henry E. Howard, cash paid express		
on flowers	51	
		678 68
		\$ 2,806 08

SUMMARY

General Expense:

Total orders drawn	\$ 1,428 26
Resetting Headstones	205 88
	\$ 1,634 14

Credits, Treasurer's Account	\$ 195 00
Transferred from Town Gen'l Account	1,439 14

Special 1928 Fund:

Total Orders drawn	30 42	
Expenditures on 1928 Special App'n		30 42
(Balance unexpended \$66 49)		

Special 1931 Fund:

Total Orders drawn	462 84	
Expenditures on 1931 Special App'n		462 84
(Balance unexpended \$37 16)		

Town Fund Lots:

Total Orders drawn	678 68	
From Income Cemetery Funds		678 68

Special Lot Funds:

(Balance unexpended \$27 00)

\$ 2,806 08	\$ 2,806 08
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Road Account

Bert Balch, Road Commissioner

TOWN ROADS

John Wilmoth, labor	\$ 408 07
Bert Balch, labor	410 56
Joe Keating, labor	336 43
Floyd Sumner, labor	317 99
C. A. Prouty, man and truck	103 25
Henry Remis, labor	37 33
Don Williams, labor	29 11
Will Rock, gravel	23 55
H. S. Jackson, labor	20 00
Ed Komula, labor	20 00
Everett Sylvester, labor	19 06
Walter Menander, gravel	17 05
H. J. Stearns, gravel	17 00
James McDonald, labor	11 00
Charles Sumner, gravel	10 13
E. J. Godfrey, labor	10 00
Jack Koponen, labor	8 00
W. P. Bixby, gravel	7 70
M. D. Carey, gravel	7 45
Isarel Hall, labor	7 00
I. Wimer, labor	6 22
John Manner, gravel	5 00
Tom Murphy, labor	4 00
Frank Perkins, labor	2 33
Ed Merrill, labor	1 94
Ervin Spaulding, labor	1 75
	\$ 1,841 92

WESTON ROAD

John Wilmoth, labor	\$ 47 78	
Joe Keating, labor	38 22	
Floyd Sumner, labor	38 22	
Bert Balch, labor	37 78	
		162 00

UNSELECTED HIGHWAYS

Orrin Priest, shovel	\$ 810 82	
N. E. Metal Culvert Co.	452 56	
J. A. Giddings, men and trucks	241 77	
John Wilmoth, labor	121 11	
Floyd Sumner, labor	108 22	
Joe Keating, labor	108 00	
Harold Armstrong, labor	72 33	
Bert Balch, labor	72 23	
Ernest Martin, gravel	63 25	
Everett Sylvester, labor	63 00	
C. A. Prouty, man and truck	52 22	
Arthur Creaser, labor	51 72	
Charles Sumner, gravel	49 05	
James McDonald, labor team	35 00	
Tyler Barton, labor	31 50	
H. J. Stearns, man and truck	24 44	
Don Williams, labor	18 28	
Fred Morey, labor	17 11	
Harry Parker, labor	7 00	
		2,399 61
		\$ 4,403 53

School Account

January 1st to July 1st, 1931

Fred Crosby, Sadie Warner and L. W. Barton, Directors

TEACHERS

Academy

James A. Boyd, Principal	\$ 1,500 00
E. Howard Dorsey	960 00
Harry Holder	960 00
Norma Lawrence	900 00
Elizabeth Sonier	750 00
Narcissa Goodsell	720 00
Helen Perry	720 00
Ina Walker	630 00
Katherine Moran	570 00
	\$ 7,710 00

Grades

Roxana Shannon	\$ 600 00
Florence Keating	600 00
Maie Comstock	588 90
Ruth Hastings	546 00
Bernice Rothliss	546 00
Isabella Dunton	504 00
Edith Farrand	483 00
	3,867 90

Rural

Mary Susena	\$ 519 00	
William Waite	504 00	
Edith Casey	483 00	
Lydia Heino	441 00	
Olive Prouty	420 00	
		2,367 00
		\$ 13,944 90

SUPERINTENDENT

Winn L. Taplin	908 10
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JANITOR SERVICE

James Bowker, Janitor	\$ 816 00	
Edith Casey	36 00	
Mary Susena	24 00	
Lydia Heino	24 00	
William Waite	24 00	
Kalmar Lampert	15 00	
Olive Prouty	9 00	
		948 00

DIRECTORS

Sadie Warner	\$ 60 00	
Lawrence W. Barton	50 00	
Fred Crosby	50 00	
		160 00

TRANSPORTATION

E. Ellison & Son	\$ 73 15
George Merrill	71 57
Clement Coburn	51 95
Ervin Spaulding	43 95

M. C. Barker	32 25	
George Perry	20 68	
C. L. Doty	3 00	
		296 55

TUITION

Town of Cavendish	224 00
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REPAIRS

H. A. Bragg, roofing	\$ 34 63	
M. G. Bachelder, labor and repairs	18 06	
George Ballard, wiring	2 00	
Roy Johnston, wiring	90	
		55 59

LIGHT, FUEL AND WATER

Gulf Refining Co., fuel oil	\$ 497 02	
Standard Oil Co., fuel oil	475 74	
Electric Light Dept., lights	123 72	
Ludlow Water Dept., rent	32 50	
L. W. Barton, wood	32 50	
Fred Adams, wood	32 00	
James Tucker, wood	24 00	
		1,217 48

SUPPLIES

M. F. Proctor	\$ 75 09
Central Scientific Company	35 04
Boston Bank Note Company	33 70
F. M. Whelden	33 21
J. L. Hammett Company	26 34
Edw. E. Babb Company	22 70
W. M. Welch Mfg. Company	21 25
Milton Bradley Company	20 80
McAuliffe Paper Company	19 22

Amalgamated Paper Company	17 60
Lamere, The Printer	16 95
Bellows Falls Paper Company	15 00
Kenny Brothers	14 56
H. A. Sawyer Company	14 30
Columbia Test Service	10 90
Lincoln Iron Works	10 00
Babson Institute	7 50
National Survey Company	7 08
Cambridge Botanical Supply	6 10
Commonwealth of Massachusetts	6 00
School Service Company	5 88
C. B. Dolge Company	5 50
L. E. Boyce, envelopes	5 00
E. C. Ford Store	4 97
W. W. Adams	4 68
D. F. Cooledge Store	3 96
Oliver Ditson Company	3 46
Denoyer Geppert Company	2 97
Fort Hill Paper Company	2 50
Pearson's Pharmacy	1 75
Rutland Lumber Company	1 69
Benj. Sanborn Company	1 69
Savogram Company	1 25
Dr. W. G. Ricker	1 00
Webster Publishing Company	57
Singer Sewing Machine Company	34

 460 55

BOOKS

Macmillan Company	\$ 49 08
Row Peterson Company	39 68
World Book Company	30 56
C. A. Gregory Company	26 76
Scott Foresman Company	25 01
Rand McNally Company	17 66

D. C. Heath Company	10 19	
Ginn & Company	7 55	
		206 49

EXPRESS—FREIGHT—CARTAGE

E. S. Hall	\$ 6 75	
Allen D. Ball	5 13	
		11 88

INSURANCE

Ludlow Insurance Company		3 95
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DOMESTIC SCIENCE

Fuller Brothers, supplies	\$ 91 44	
W. P. Bixby, supplies	9 30	
Ideal Laundry, service	2 28	
Leon Farr Market, supplies	2 03	
E. C. Ford, supplies	1 39	
		106 44

MISCELLANEOUS

D. F. Cooledge Store, picture machine	\$ 158 40	
W. L. Taplin, expense	49 81	
Town Mt. Holly, refund tuition	30 04	
Windsor West District	21 00	
Ludlow Telephone Company, service	20 65	
Ruth Horton, taxi	19 50	
H. W. Haskins, lettering diplomas	14 00	
Black River Banner	11 00	
F. W. Sherman, tuning piano	3 00	
H. J. Stearns, taxi	1 00	
		328 40
		\$ 18,872 33

Note:

With reference to the item \$158.40 for Picture Machine, \$60.00 was contributed by the Parent Teachers Association.

SCHOOL ACCOUNT

July 1st, 1931 to January 1st, 1932

Sadie Warner, Lawrence Barton and Fred Crosby, Directors

TEACHERS

Academy

James A. Boyd, Principal	\$ 1,040 00
Harry Holder	680 00
E. Howard Dorsey	640 00
Elizabeth Sonier	530 00
Helen Perry	510 00
Edith Pritchard	460 00
Ina Walker	420 00
Elsie Watters	400 00
Doris Skelton	360 00
	—————\$ 5,040 00

Grades

Maie Comstock	\$ 400 00
Roxana Shannon	400 00
Florence Keating	400 00
Ruth Hastings	390 00
Bernice Rothliss	390 00
Isabelle Dunton	366 00
Edith Farrand	350 00
Helen Russell	186 00
	————— 2,882 00

Rural

Mary Susena	\$ 375 00	
William Waite	360 00	
Lydia Heino	330 00	
Olive Prouty	300 00	
		1,365 00
		\$ 9,287 00

SUPERINTENDENT

Will L. Taplin	916 62
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JANITOR

James Bowker	\$ 527 00	
Lydia Heino	12 00	
William Waite	12 00	
Olive Prouty	12 00	
Mary Susena	12 00	
		575 00

TRANSPORTATION

Henry Remis	\$ 88 50	
Henry Pollard	43 75	
George Merrill	28 56	
Mervin Barker	28 20	
Ervin Spaulding	23 50	
E. Ellison & Son	15 68	
Kenneth Spaulding	15 00	
Ivar Karlson	9 28	
George Perry	8 14	
		260 61

TUITION

Town of Plymouth	228 00
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REPAIRS

M. G. Bachelder, balance heater	\$	375	00
M. B. Bachelder, labor and supplies		288	47
George Ballard, wiring		317	02
M. F. Proctor, supplies		217	87
Forest Armstrong, labor		215	05
Fred Menander, labor roofing		76	87
A. W. Martin, supplies		70	20
C. L. Keith, labor		21	90
James Bowker, painting		48	60
H. A. Bragg, labor roof		37	73
E. H. Tapper, painting		14	40
L. W. Barton		12	89
W. W. Adams		9	40
Amos Pollard		5	50
Curtis Robinson		3	60
Pat Nealon		3	60
Fred Crosby		2	64
E. C. Warner		2	60
Louis Meile		2	00
F. W. Sherman		1	50
Charles Hadley		1	00
			1,727 84

LIGHT, FUEL and WATER

Standard Oil Company, fuel oil	\$	440	50
F. M. Whelden, coal		416	35
Electric Light Dept., lights		168	27
L. W. Barton, wood		65	25
Ludlow Water Department, rent		32	50
Fred Adams, wood		32	00
Charles Pollard, sawing		8	75
			1,163 62

SUPPLIES

Cambosco Scientific Company	\$ 190 00
Edw. E. Babb Company	147 23
Amalgamated Paper Company	74 73
Milton Bradley Company	67 99
Mt. Kilburn Paper Company	63 30
National Survey Company	48 17
Lamere, The Printer	45 10
Roy Johnston	32 40
McAuliffe Paper Company	24 15
J. L. Hammett Company	20 45
M. F. Proctor	20 40
C. C. Birchard Company	18 28
Ginn & Company	17 25
Standard Oil Company	12 00
Dolge Company	10 50
Fuller Brothers	10 28
United Sweeping Compound	9 30
D. F. Cooledge Store	6 64
Laidlaw Brothers	6 29
W. M. Welch Mfg. Company	5 92
Welles Publishing Company	5 00
Edith Pritchard	4 50
Geo. Washington Foundation	3 50
Maunsells Office Supplies	3 33
Boston Music Company	3 06
George Newcomb	2 75
F. M. Whelden	2 15
Hall Hardware Company	2 10
E. C. Ford Store	2 06
Cheshire Chemical Company	1 50
Kodascope Library, Boston	1 38
Kenney Brothers	1 12
W. C. Landon Company	70

BOOKS

Ginn & Company	\$ 457 95
D. C. Heath Company	66 40
John Winston Company	49 55
Macmillan Company	49 46
Rand McNally Company	32 92
J. B. Lippincott	29 25
Little Brown Company	24 92
Charles Merrill Company	20 18
Silver Burditt Company	11 30
Arlo Publishing Company	10 09
Scott Foresman Company	9 07
United States Daily	7 00
Webster Publishing Company	6 29
Benj. Sanborn Company	5 52
Stephen Daye Company	5 50
Doubleday Doran Company	1 80
Row, Peterson Company	87
American Educational Press	60

 788 67

LABOR AND CLEANING

James Bowker	\$ 111 60
Anna Bowker	37 60
Elsie Sears	32 40
Fred Adams	12 00
Mike Sullivan	4 00
Henry Harris	3 00

 200 60

EXPRESS—FREIGHT—CARTAGE

Eugene Hall	\$ 14 17
Frank Hall	4 50
Albert Gilman	4 50
Allen D. Ball	3 44

H. J. Stearns	2 00	
		28 61

INSURANCE

Ludlow Insurance Agency	\$ 133 92	
Allen D. Ball	44 53	
Carmen R. Walker	25 90	
		204 35

MISCELLANEOUS

W. L. Taplin, expense	\$ 44 05	
James Bowker	38 00	
Ludlow Telephone Company	30 00	
Windsor West District	15 50	
W. S. BurrIDGE, tuning pianos	6 00	
		133 55

DOMESTIC SCIENCE

Fuller Brothers, supplies	\$ 18 45	
W. P. Bixby, supplies	4 60	
E. C. Ford Store, supplies	45	
		23 50
		\$ 16,401 50

SUMMARY

Expenditures

	Jan. 1, 1931 to July 1, 1931	July 1, 1931 to Jan. 1932	Calendar year 1931
Teachers, Academy	\$ 7,710 00	\$ 5,040 00	\$ 12,750 00
Teachers, Grades	3,867 90	2,882 00	6,749 90
Teachers, Rural	2,367 00	1,365 00	3,732 00
Superintendent	908 10	916 62	1,824 72
Janitor	948 00	575 00	1,523 00
Directors	160 00	.....	160 00
Transportation	296 55	260 61	557 16

Tuition	224 00	228 00	452 00
Repairs	55 59	1,727 84	1,783 43
Light, Fuel & Water	1,217 48	1,163 62	2,381 10
Supplies	460 55	863 53	1,324 08
Books	206 49	788 67	995 16
Labor & Cleaning	.....	200 60	200 60
Express, Fgt. & Cartage	11 88	28 61	40 49
Insurance	3 95	204 35	208 30
Domestic Science	106 44	23 50	129 94
Miscellaneous	328 40	133 55	461 95

\$ 18,872 33	\$ 16,401 50	\$ 35,273 83
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Receipts

	Jan. 1, 1931 to July 1, 1931	July 1, 1931 to Jan. 1932	Calendar year 1931
Cash on hand	\$ 14,337 74		\$ 14,337 74
Taxes		\$ 26,164 97	26,164 97
Leased land rents	27 58		27 58
Tuitions	1,433 75	1,614 50	3,048 25
Parent Teachers gift to apply on Picture Machine	60 00		60 00
C. C. Armstrong, rent Andover St. School House	35 00	26 00	61 00
Miscellaneous	65 45	19 00	84 45
State Aid:			
Rebate Supt.	539 19	527 79	1,066 98
Trained Teachers		711 79	711 79
Vocational	300 00		300 00
Transporation		104 67	104 67
Rebate 1929-30 Accounts	146 82		146 82

\$ 16,945 53	\$ 29,168 72	\$ 46,114 25
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Deficit July 1st		1,926 80	
		\$ 27,241 92	
Expenditures	\$ 18,872 33	\$ 16,401 50	\$ 35,273 83
Deficit at end of School Year, July 1st, 1931	\$ 1,926 80		
Balance available for School Year, June 30th, 1932		\$ 10,840 42	\$ 10,840 42

ELIPHALET S. WETHERBEE FUND

Carmen R. Walker, Trustee of Public Money

Balance January 1, 1931		\$ 2,107 19	
Interest		76 48	
		\$ 2,183 67	
Marion Wykes, benefit	\$45 84		
William Sawyer, benefit	87 57		
		133 41	
		\$ 2,050 26	

Overseer's Account

G. L. Monnier, Overseer of the Poor

Ara A. Baldwin Account (Secured by mortgage now amounting to \$3,026 35)

Snow and Spaulding, services	\$	105	75
Maybelle H. Hill, taxes		74	09
Dr. E. B. Holmes, services		27	00
Albert R. Gilman, services		15	00
G. L. Monnier, care		15	00
Ernest E. Martin, labor		14	70
Mrs. E. J. Lawrence, care		11	50
Ludlow Water Dept., rent		8	08
W. W. Adams, lumber		5	56
F. M. Whelden, coal		3	25
H. J. Stearns, taxi		2	50
D. F. Cooledge, supplies			67
E. C. Ford Store, supplies			50
	\$	283	60

***Alice Bean Account**

Rose Sumner, care	\$	600	00
E. C. Ford Store, supplies		1	59
D. F. Cooledge Store, supplies			67
		602	26

Jos. Blanchard Account

Dept. of Public Welfare, care	\$	230	36
Fuller Brothers, supplies		108	90
J. W. Archibald, supplies		31	54
Ludlow Variety Store, supplies		1	14

Maybelle H. Hill, certificate	1 00	
E. C. Ford Store, supplies	1 00	
		373 94

Marion Brooks Account

L. H. Noyes, supplies		3 95
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Charlotte Burton Account

Pearson's Pharmacy, supplies	\$ 3 75	
E. Ellison & Son, milk	1 08	
Fuller Brothers, supplies	41	
		5 24

Fred Butler Account

Fuller Brothers, supplies	\$ 30 71	
E. L. Fullam, rent	14 00	
Leon Farr Market, supplies	4 73	
		49 44

Mrs. Robert Carter Account

Dr. E. B. Holmes, services	\$ 37 50	
Frank Whelden, coal	27 00	
Fuller Brothers, supplies	21 95	
E. Ellison & Son, milk	7 48	
James McDonald, fuel	6 00	
Pearson's Pharmacy, supplies	3 30	
		103 23

Wicenty Chereh Account

Snow & Spaulding, services	\$ 102 75	
Albert R. Gilman, services	12 25	
Dr. M. D. Carey, services	5 00	
		120 00

Frank Connors Account

Rutland Hospital, care	\$ 193 10	
Mary Murphy, board	85 35	
Dr. E. E. Hinds, services	50 00	
James McDonald, services	19 00	
Dr. W. H. Grinnell, services	10 00	
Dr. E. B. Holmes, services	5 00	
Rutland Railroad Co., ticket	1 84	
D. F. Cooledge Store, supplies	46	
		364 75

Mary Jane Connors Account

Dominic Marro, rent (storage)	\$ 36 00	
Mary Jane Connors, loan	5 00	
		41 00

George Downey Account

Fuller Brothers, supplies	\$ 16 88	
Walter Menander, fuel	7 00	
		23 88

Leland Emerson Account

E. C. Ford, Adm., rent	\$ 18 34	
James McDonald, fuel	9 00	
E. Ellison & Son, milk	4 40	
Fuller Brothers, supplies	2 00	
Cloverdale Co., supplies	1 99	
G. L. Monnier, expense	50	
		36 23

Emma Farnsworth Account

A. E. Spaulding, services	167 20
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***Forrest Godfrey Account**

Ernest E. Moore, services	9 50
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Carl Hart Account

Fuller Brothers, supplies		93 79
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Walter Hart Account

Cloverdale Co., supplies	\$ 151 82	
E. L. Fullam, rent	116 00	
		267 82

Minnie Harvey Account

Stella Monahan, care	\$ 25 00	
Angelo Masiello, supplies	2 95	
		27 95

Susan Hinkley Account

Mary Murphy, board		30 00
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Joe Jaïrd Account

Clement Jaïrd, board	\$ 115 00	
Wright Bus Line, transportation	16 00	
		131 00

John Komula

Hilta Lantela, board	\$ 45 00	
Edward Latinen, board	27 50	
		72 50

Ed LaBlanc Account

Fuller Brothers, supplies	\$ 90 67	
John D. Dorsey, fuel	54 00	
J. A. Giddings, services	35 00	
H. J. Stearns, milk	5 35	
		185 02

***Charles Marro Account**

Charles Marro, interest		18 00
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Hugh Maynard Account

Fuller Brothers, supplies	\$ 38 42	
Cloverdale Company, supplies	12 18	
		50 60

Chester Merriam Account

Dr. M. D. Carey, services		18 00
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***Harold Morse Account**

Ida Holden, rent	\$ 168 00	
Fuller Brothers, supplies	138 68	
Frank Whelden, fuel	81 60	
Fred Hemenway, milk	53 49	
Walter Menander, fuel	7 00	
		448 77

Patrick Nealon Account

Rutland Hospital, care	\$ 280 20	
Dr. C. H. Swift, services	50 00	
		330 20

Nadine Noyes Account

Nellie Donahue, rent	\$ 120 00	
Dr. M. D. Carey, services	8 00	
		128 00

Richard Parsons Account

Fuller Brothers, supplies	\$ 89 00	
Frank Whelden, fuel	16 50	
		105 50

Joseph Pelkey Account

Dr. M. D. Carey, services	10 00
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Philip Pelkey Account

Fuller Brothers, supplies	\$ 65 28	
Pat Tierney, rent	36 00	
James McDonald, fuel	21 50	
John D. Dorsey, fuel	4 50	
J. W. Archibald, supplies	4 25	
Leon Farr Market, supplies	1 94	
		133 47

***Warren Pitts Account**

A. & P. Tea Company, supplies	\$ 255 91	
John Novak, rent	107 00	
W. P. Bixby, milk	24 26	
Frank Whelden, coal	23 00	
John Novak, fuel	16 00	
J. W. Archibald, supplies	10 05	
Harry Warren, milk	7 60	
Walter Menander, fuel	7 00	
L. C. Stoddard, fuel	3 50	
E. C. Ford Store, supplies	1 75	
G. L. Monnier, expense	20	
		456 27

Harley Pratt Account

Fuller Brothers, supplies	\$ 120 79	
Mary Fletcher Hospital, care	116 15	
A. & P. Tea Company, supplies	7 47	
		244 41

Carrie Riley Account

George Aldrich, supplies	\$ 284 14
Carrie Riley, rent	120 00
N. E. Kurn Hattin Homes	70 44

Peoples' Coal Company, fuel	37 00	
Dr. Francis Quigley, services	33 00	
J. W. Archibald, supplies	32 64	
		577 22

Fay Ripley Account

Town of Cavendish, assistance	152 02
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Robert Ritter Account

Mary Murphy, board	35 00
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Sam Royce Account

Fuller Brothers, supplies	\$ 70 56	
Ada Chapman, rent	45 00	
A. & P. Tea Company, supplies	33 10	
Albert R. Gilman, fuel	9 00	
J. W. Archibald, supplies	3 00	
		160 66

Carl Russell Account

Fuller Brothers, supplies	7 34
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Ida Rytkenon Account

Dept. of Public Welfare, pension	192 00
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Julius Shinoski Account

James McDonald, services	\$ 36 00	
Ernest E. Moore, papers	9 50	
Vermont State Hospital, care	9 00	
Dr. M. D. Carey, services	5 00	
Dr. E. B. Holmes, services	5 00	
		64 50

Charles Strong Account

Fuller Brothers, supplies	\$ 45 03	
Ed Merrill, board	27 00	
Pat Tierney, board	13 50	
J. W. Archibald, supplies	7 95	
		93 48

Mike Sullivan Account

Dr. M. D. Carey, services		6 00
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Gladys Terry Account

Edith Boss, rent		144 00
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Ed Trudell Account

A. C. Wilder, board and supplies	\$ 207 67	
Guy Mack, board	8 00	
L. H. Noyes, clothing	5 50	
Dr. M. D. Carey, services	5 00	
J. W. Archibald, clothing	4 50	
		230 67

Nellie Vezey Account

Margaret Grover, board	\$ 233 00	
Eva Rainboth, board	132 00	
H. J. Stearns, taxi	1 25	
		366 25

Ellen Wade Account

Flora Davis, rent	\$ 100 00	
Fuller Brothers, supplies	61 19	
James McDonald, fuel	29 50	
E. Ellison & Son, milk	22 90	
J. W. Archibald, supplies	14 80	
E. C. Ford Store, supplies	13 15	
Vail's Garage, transportation	9 16	

Dr. M. D. Carey, services	7 50	
Wright Bus Line, transportation	5 00	
Angelo Masiello, supplies	3 75	
L. H. Noyes, supplies	2 50	
		269 45

William Wiley Account

Fuller Brothers, supplies	\$ 22 30	
Emma H. Gates, rent	8 00	
		30 30

Raymond Wood Account

Dr. M. D. Carey, services	\$ 37 00	
Charles Shattuck, rent	12 00	
		49 00

Rollin C. Woods Account

James McIntyre, supplies	\$ 204 45	
Peoples' Coal Co., fuel	45 50	
		249 95

David Wortman Account

Fuller Brothers, supplies	\$ 6 09	
E. Ellison & Son, milk	1 20	
		7 29

Transients

E. J. Lawrence, services	\$ 79 37	
Zealie Keezer, food	64 75	
Frank Ballou, food	32 70	
James McDonald, fuel	26 50	
Ed Merrill, services	20 00	
		223 32

Overseer's Expenses

G. L. Monnier, expenses	192 53
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Total orders drawn	\$ 7,986 50
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*For credits on the above accounts see Summary,
Overseer's Account.

SUMMARY OVERSEER'S ACCOUNT

Total Orders Drawn	\$ 7,986 50
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Received from Town Cavendish	
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Harold Morse Account	\$ 397 32
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Received from Victor Bean	
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Alice Bean Account	92 00
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Received of Stickney, Sargent & Chase	
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Warren Pitts Account	36 25
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Received from Charles Marro	
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1930 Account (in full)	\$67 14
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1931 Account	18 00
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	85 14
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Received from State of Vermont	
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Forest Godfrey Account	9 50
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	620 21
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Cost of Poor to Town	\$ 7,366 29
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Credits to the above account are due as follows:

From City of Rutland	
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Warren Pitts Account	\$ 436 02
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Charlotte Burton Account	5 24
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Joseph Pelkey Account	10 00
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From Town of Cavendish	
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William Wiley Account	30 30
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Harold Morse Account	51 45
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	\$ 533 01
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Treasurer's Report

GENERAL ACCOUNT

Receipts

Town Hall—Rents:

Ludlow Amusement Co.	\$ 1,478 48
Post Office	1,300 00
Armory	800 00
Probate Office	425 00
Christian Science Group	150 00
Municipal Office:	
Village of Ludlow	75 00
Electric Light Dept.	75 00
Water Department	75 00
Co. B., Basketball	33 00
Woman's Club & Athletic Asso.	18 00
Woman's Club & Rendezvous,	
Spelling Bee	13 00
Woman's Club	13 00
Ludlow Athletic Club	13 00
Odd Fellows—District Meeting	13 00
Frank Sheldon, Basketball	13 00
Judge G. C. Howland	5 00
	\$ 4,499 48

Town Hall—Miscellaneous:

Union Mutual Dividend, Scenery	22 00
Broken Window	2 90
	\$ 4,524 38

Winter Roads:

Town of Weston, Use of Plow	\$ 178 00	
Village of Ludlow	51 00	
Town of Cavendish	45 50	
		274 50

Truck & Tractor:

State, use of Tractor	\$ 16 00	
Union Mutual, Fire Insurance		
Dividend	15 00	
W. J. Phelan, refund overpayment	10 11	
		41 11

Highway Account:

Village of Ludlow, culverts	27 00
Town Clerk, Dog license money	489 50

Miscellaneous:

A. F. Moriglioni, use of cement mixer	\$ 10 09	
Frederick Knight, use of cement mixer	4 46	
Justice Hall, fines	10 00	
Check List, sold	50	
		25 05
		\$ 5,381 54

Treasurer, Taxes:

General List	\$ 32,922 74
Less Transfer to Road Comm's. Account	1,828 82
	\$ 31,093 92

Intangible List	4,785 28	
Flood Tax	1,503 00	
	\$ 37,382 20	
Leroy Bixby, collector	783 62	
		38,165 82
		\$ 43,547 36
Borrowed money		56,500 00
Borrowed from School Account		
(to balance at Dec. 31, 1931)		7,856 43
		\$107,903 79

Credits

By Paying:

Current orders	\$ 31,948 18	
Town refunding Bonds and		
Interest orders	10,122 50	
Outstanding borrowed money		
orders	6,000 00	
		\$ 48,070 68
Borrowed money		37,500 00
Loan from School Acct.		
(to balance at Dec.		
31, 1930)		12,464 48
State Bounty—Bobcat (to		
be refunded)		10 00
		\$ 98,045 16

Transferred to Cemetery Account:

General expense	
account	\$ 1,439 14
Special 1931 appro-	
priation	500 00

Income, Town Cemetery funds	368 49	
	<u> </u>	\$ 2,307 63
Transferred to Overseer's Account		7,366 29
Transferred to Road Commissioner's Account		184 71
		<u> </u> 9,858 63
		<u> </u> \$107,903 79

CEMETERY ACCOUNT

Receipts

Balance on hand:		
Special 1928 Appropriation	\$ 96 91	
Special lot funds	27 00	
	<u> </u>	\$ 123 91
E. C. Ford, grass	5 00	
Burial lots sold:		
Wm. R. Kearney	\$100 00	
M. Rose Russo	30 00	
George P. Gale	10 00	
R. R. Dana	20 00	
Doris Russell	20 00	
Kalle Koski	10 00	
	<u> </u>	190 00
		<u> </u> 195 00
Cemetery Funds:		
Alice H. Buswell	\$ 100 00	
Robert H. Stearns	100 00	
James & Jennie Pollard	100 00	
W. N. Bryant	100 00	
Clowry fund	100 00	

Mary C. Crosby	100 00	
Mary Connors Crosby	75 00	
Orrin & Mary C. Robinson	75 00	
B. A. Armstrong	60 00	
Carmine Russo	55 00	
Dennis M. Damon	50 00	
Taylor-Sherwin	50 00	
		965 00
Income, Cemetery Funds (Expended)		
From Funds in Bank	\$ 310 19	
From Funds in Town	368 49	
		678 68
Transferred from General Funds:		
General Expense Account	\$ 1,439 14	
Special 1931 Appropriation	500 00	
		1,939 14
		\$ 3,901 73

Credits

By Paying:

Special Cemetery Accounts, orders	\$ 493 26	
Current Orders	1,634 14	
Town Funded Lots, orders	678 68	
		\$ 2,806 08
Deposited in banks, Act. No. 86, 1923:		
Ludlow Savings Bank & Trust Co.	\$ 790 00	
Chester Savings Bank	175 00	
		965 00
Cash on hand, special 1928	\$ 66 49	
Cash on hand, special 1931	37 16	
Cash on hand, special accounts	27 00	
		130 65
		\$ 3,901 73

OVERSEER'S ACCOUNT

Receipts

Harold Morse, refund from Town of Cavendish	\$ 397 32
Alice Bean, refund	92 00
Warren Pitts, refund	36 25
Charles Marro, refund	85 14
Forest Godfrey, refund from State	9 50
	\$ 620 21
Transferred from General Funds	7,366 29
	\$ 7,986 50

Credit

By Paying Orders	\$ 7,986 50
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ROAD COMMISSIONER'S ACCOUNT

Two-fifths Village Highway Money	\$ 935 33
Town Highway Money, outside Village	893 49
	\$ 1,828 82
From State:	
Unselected	\$ 2,340 00
Weston Road	50 00
	2,390 00
	\$ 4,218 82
Transferred from General Funds	184 71
	\$ 4,403 53

Credit

By Paying Orders	\$ 4,403 53
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SCHOOL ACCOUNT

January 1st, 1931 to July 1st, 1931

Receipts

Cash on hand	\$ 1,873 26
Repaid from General Account	12,464 48
	\$ 14,337 74

Tuition:

Cavendish	\$ 450 00
Mt. Holly	360 00
Duttonsville District	281 25
Plymouth	90 00
Bridgewater	75 00
Winhall	30 00
From Students	147 50
	\$ 1,433 75

Lease Land Rents	27 58
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Parent-Teacher gift to apply on Picture Machine	60 00
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C. C. Armstrong, rent Andover Street School	35 00
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W. J. Phelan, old windows	35 00
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W. J. Phelan, old furnace	30 00
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Boston Bank Note Co., refund	45
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State Aid:

Rebate on Supt.	\$539 19
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Vocational Training	300 00
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Rebate 1929-1930 accounts	146 82
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986 01

2,607 79

\$ 16,945 53

Deficit at end of School year	1,926 80
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\$ 18,872 33

Credits

By Paying Orders	\$ 18,872 33
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SCHOOL ACCOUNT

July 1st, 1931 to January 1st, 1932

Receipts

Taxes

Collected by Treasurer	\$ 25,606 57	
Collected by Leroy Bixby, Collector	558 40	
		\$ 26,164 97

Tuition:

Cavendish	\$ 487 50	
Mt. Holly	450 00	
Duttonsville District	337 50	
Plymouth	114 50	
Weathersfield	135 00	
Andover	60 00	
Shrewsbury	30 00	
		1,614 50
C. C. Armstrong, rent Andover Street School		26 00
A. R. Gilman, Wood Hemenway School		15 00
U. S. Treasurer, refund		4 00
State Aid:		
Trained Teachers employed	\$ 711 79	
Rebate on Superintendent	527 79	
Transportation	104 67	
		1,344 25
		\$ 29,168 72

Credits

Deficit at end of School Year, July 1, 1931	\$ 1,926 80
By Paying Orders	16,401 50

Loan to General Account	7,856 43
Balance on hand	2,983 99
	\$ 29,168 72

TREASURER'S TAX STATEMENT, 1931

General Town Tax	}	1.425	
County Tax			
State Tax			
Town Indebtedness		.625	
Highway Tax		.20	
School		1.75	
		\$4.00	
Grand List \$16,160.06 x \$4.00			\$ 64,640 24
Collected by Treasurer		\$ 58,529 31	
Discount to Taxpayers		2,438 72	
Turned over to Collector		3,672 23	
		\$ 64,640 26	
Less fractions		02	
			\$ 64,640 24

FLOOD TAX

Grand List \$1,188.00 x \$1.50		\$ 1,782 00
Collected by Treasurer	\$ 1,503 00	
Turned over to Collector	279 00	
		\$ 1,782 00

INTANGIBLES, 1931

Group No. 1. 40c rate.

Grand List \$11,662.58 x 40c		\$ 4,665 03
Collected by Treasurer	\$ 4,475 67	
Discount to Taxpayers	186 46	
Turned over to Collector	2 86	
	\$ 4,664 99	
Plus fractions	04	
		\$ 4,665 03

Group No. 2 \$2.00 rate.

Grand List \$535.55 x \$2.00		\$ 1,071 10
53.00 x 1.30 (Bank)		68 90
		\$ 1,140 00
Collected by Treasurer	\$ 1,090 57	
Discount to Taxpayers	45 43	
Turned over to Collector	4 00	
		\$ 1,140 00

Collected by Treasurer, Group No. 1 \$ 4,475 67

Collected by Treasurer, Group No. 2 1,090 57

\$ 5,566 24

Less Village share \$778 08

Less Refund, Mildred Horan ... 2 88

780 96

\$ 4,785 28

MAYBELLE H. HILL,

Town Treasurer.

Delinquent Tax Collections

W. Leroy Bixby, Collector

	Tax Bill	Collected	Abated	Uncollected
1926	\$ 155 44	\$ 14 24	\$ 8 00	\$ 133 20
1927	350 55		44 26	306 29
1928	749 27		26 59	722 68
1929	1,349 63	144 72	126 68	1,078 23
1930	2,448 35	618 65	43 12	1,786 58
1931	3,958 09	564 41	130 50	3,263 18
	\$ 9,011 33	\$ 1,342 02	\$ 379 15	\$ 7,290 16

TAX ABATEMENTS

List of 1925

William Pitts \$ 4 00

List of 1926

Henry Laine \$ 4 00 Peter J. Lappala \$ 4 00

List of 1927

Elton Brown	\$ 3 60	Charles W. Harris	\$ 3 65
Flora Brown	3 60	Myrtle Hardy	3 60
Thirza Bellerose	3 60	Hulda Lappala	3 60
Aretus Estey	5 40	Chas & Mary Lampert	2 81
Charles Goodcuft	3 60	Joe Jaird	10 80
			\$ 44 26

List of 1928

Irving Barker	\$ 3 70	Jennie Rautio	\$ 3 70
Everett Burke	3 70	Grace Sheehan	3 70
Bernice Burke	3 70	George Sheehan	3 70
Chas & Mary Lampert	4 39		
			\$ 26 59

List of 1929

Eugene Biggie	\$ 6 75	Thomas Ripley	\$ 6 75
Edward Bowker	6 75	Catherine Ripley	6 75
Wallace Briggs	6 75	Burton Rogers	6 75
William Donahue	6 75	Emma Rogers	6 75
Clement Jaird	6 75	Robert Rogers	11 00
Harry Kendall	6 75	Laura Snow	6 75
Frank Koski	6 75	Harold Stone	6 75
Elizabeth Nealon	6 75	Michael Sullivan	6 75
Mary Parkinson	93	Sam Zammiello	6 75
Mary Zammiello	6 75		
			\$126 68

List of 1930

Charlie A. Brown	\$ 6 25	Tony Loftus	\$ 6 25
Floyd Farr	6 25	Fred McNaney	6 25
Verne Hesselton	6 25	Matilda Reynolds	6 25
Geo. & Walter Hill	5 62		
			\$ 43 12

List of 1931

Charles Bragg	\$ 5 50	Fred Girth	5 50
Flora Bragg	5 50	Enny Jaaskela	5 50
Charles A. Brown	5 50	Mary Keniston	5 50
Myrtie Brown	5 50	Fred Kolstrom	5 50
Mary A. Brown	5 50	John Koski	\$ 5 50
Addie Chase	5 50	Hulda Koski	5 50
George Emery	5 50	Mary B. McNeil	18 00

Mary St. Louis Mead	5 50	Michael Sullivan	5 50
Chas. A. Rainboth	5 50	Loraine Thomas	5 50
Matilda Reynolds	5 50	Harriet Wilmoth	5 50
David E. Rock	8 00		
			\$ 130 50

DOG LICENSE ACCOUNT, 1931

1	Kennel License	\$ 30 00
25	Dogs at \$6.00	150 00
10	Dogs at 3.00	30 00
154	Dogs at 2.00	308 00
		\$ 518 00
	Less 15c each on 190 Licenses issued	28 50
		\$ 489 50
	Paid Treasurer	\$ 489 50

MAYBELLE H. HILL,

Town Clerk.

Statement of Cemetery Funds

December 31, 1931

	Lot Numbers	Amount	Balance Last year	Interest	Exp'd.	Balance
		\$	\$	\$	\$	\$
Adams, Kate	174	100 00	18 87	4 00	3 00	19 87
Anderson, Thomas	41-42 R 7	100 00	2 15	4 14	3 00	3 29
Armstrong, B. A.	496½	60 00	.....	61	.....	61
Bagley	9-10 R 5	50 00	.....	2 00	2 00	.....
Baker, C. F.	14 A R 7	50 00	15 28	2 00	1 75	15 53
Baldwin, Abbie	111	100 00	13 84	4 00	3 00	14 84
Ball-White	177	56 25	1 48	2 32	1 75	2 05
Barnard	406-429	150 00	24 36	6 00	7 52	22 84
Barry, Mary E.	208	100 00	2 75	4 14	3 00	3 89
Barton, Asa	32	50 00	.....	2 00	2 00	.....
Barton, H. L.	31	50 00	.....	2 00	2 00	.....
Barton, Wesley	33	50 00	.....	2 00	2 00	.....
Bixby, Wentworth M.	248-248A	150 00	3 00	6 20	7 50	1 70
Bowman-Bailey	408	100 00	57	4 06	4 25	38
Boynton, Luther	57 R 8	100 00	2 95	4 00	4 25	2 70
Bradish, D. E.	81 E	50 00	1 77	2 08	1 75	2 10
Bridge, George S.	363	100 00	8 47	4 00	4 25	8 22
Brigham, Kate	136½	50 00	1 74	2 08	1 75	2 07
Britton, James	599	100 00	7 13	4 00	3 00	8 13
Browne, Florence	378 W	50 00	1 75	2 00	1 75	2 00
Brown, Henry T.	319	100 00	5 06	4 26	3 00	6 32
Bryant, Esther Gale	385	155 35	5 40	6 48	3 00	8 88
Bryant, D. G.	521	100 00	1 18	4 10	3 00	2 28
Bryant, W. N.	316	100.00	.....	1 01	.....	1 01
Buck, Jessie	34	100 00	10 10	4 00	3 00	11 10

Buckmaster, E. W.	147	100 00	2 08	4 14	3 00	3 22
Burton, Putnam	70	75 00	7 75	3 00	3 00	7 75
Buswell, Alice H.	614	100 00	.....	2 69	.....	2 69
Buswell-Peck	357-358	250 00	12 03	10 60	5 50	17 13
Butterfield, Byron H. ..	344	100 00	33	4 06	3 00	1 39
Carlisle, Clara	398	100 00	5 98	4 28	5 50	4 76
Carpenter	Old Cemetery	50 00	6 63	2 00	1 75	6 88
Chapman, Wm. H. H. & Emily	65	100 00	1 37	4 10	3 00	2 47
Chase, G. H.	79	100 00	9 21	4 00	3 00	10 21
Clark, Mary Putnam ...	134	150 00	7 24	6 36	3 00	10 60
Clark, M. V. B.	537	100 00	3 88	4 18	3 00	5 06
Clark-Lawrence	65-66 R 5	100 00	1 33	4 10	3 00	2 43
Clowry	245	100 00	.....	58	.....	58
Coffin, Levi	63	50 00	—42	2 00	1 75	—17
Colburn, E. C.	380	100 00	5 80	4 26	3 00	7 06
Cole, Florence	553	100 00	5 59	4 26	3 00	6 85
Connolly, Keough	108-127	200 00	6 57	8 34	5 50	9 41
Cooledge, Viola	397-67 R 6	150 00	2 78	6 16	4 75	4 19
Crane, Edward C.	327	100 00	1 67	4 10	3 00	2 77
Crosby, Fred	565	100 00	4 28	4 21	3 00	5 49
Crosby, Mary C.	109	100 00	.....	3 70	3 00	70
Crosby, Mary Connors ..	224	75 00	.....	2 78	1 75	1 03
Curtis-Woodburn	52 W	300 00	31 50	12 59	18 19	25 90
Dailey, John	544-545 548-549	100 00	.....	4 00	4 00	.....
Dailey, Timothy	479	100 00	3 53	4 17	3 00	4 70

Dailey, William H.	312	100 00	3 45	4 17	3 00	4 62
Damon, Dennis M.	50 blk. 25 R4	50 00	.....	1 34	.....	1 34
Darcy, Bridget	81 W	50 00	1 76	2 07	1 75	2 08
Dickerman, Fannie	421	100 00	1 45	4 09	3 00	2 54
Dow-Heald	38 R 5	25 00	01	1 00	1 00	01
Dunn, Parkhurst	89	100 00	6 58	4 00	3 00	7 58
Durant, Belle	504	50 00	.....	2 00	2 00	.....
Earl, H. S.	444-90	200 00	9 25	8 45	6 00	11 70
Edson, Milton	154 E	60 00	1 13	2 47	1 75	1 85
Ellison, Frank	2 Blk. 14	10 00	51	41	.....	92
	Upper Flat	50 00	1 47	2 07	1 75	1 79
Ellison, Louise E.	53 W	100 00	2 33	4 13	3 00	3 46
Estey, Oscar H.	456	100 00	3 11	4 00	3 00	4 11
Farrar, Jennie	155	150 00	5 14	6 27	3 00	8 41
Files, Joseph	359	100 00	—3 28	4 00	3 00	—2 28
Fish	242	100 00	2 47	4 13	3 00	3 60
Fish-Lawrence	297	100 00	.....	1 00	1 00	.....
Flanders, Susan	162 W	25 00	.....	4 17	3 00	4 99
Fletcher-Lawrence	279	100 00	3 82	8 61	5 50	16 38
Ford, E. C.	290-292	200 00	13 27			
Fulham-Tufts College ..	171-196					
	197-198	400 00	17 08	16 65	11 00	22 73
Fullam, L. G.	410-411					
	424-425	400 00	67	16 17	16 00	84
Gates, Orison	300	100 00	8 07	4 00	3 00	9 07
Geehan, Kate	27	100 00	3 41	4 17	3 00	4 58
Geehan-Sullivan	306	100 00	24 43	4 00	5 02	23 41

Gibson, Charles	541	75 00	9 25	3 00	3 00	9 25
Gilson, Jesse S.	315½	60 00	40	2 43	1 75	1 08
Goodrich, Carrie	508-512	200 00	16 36	8 73	5 50	19 59
Goodspeed, John	146 W	50 00	3 66	2 00	• 1 75	3 91
Gould, Ashbel K.	330	100 00	5 80	4 00	3 00	6 80
Graham, Harlan	37-38 R 5	100 00	39 45	4 00	25 00	18 45
Grant, William	98	100 00	18 17	4 00	3 00	19 17
Hammond, L. G.	150	100 00	43 26	4 00	5 02	42 24
Hathorn, R. E.	373	200 00	2 16	8 18	10 69	—36
Haven, Ryland & P. R. .	188, 23-24 R 5	200 00	20 03	8 00	25 02	3 01
Hayward, Ira X.	42-43	100 00	2 10	4 00	3 00	3 10
Hemenway, Emma E. .	170	200 00	8 53	8 41	4 50	12 44
Hemenway, H. C.	112-113					
	122-123	200 00	31 28	11 00	13 02	29 26
Hesselton, Caroline	236	75 00	15 96	3 00	3 00	15 96
Horwill, Charles	27-28 R 7	100 00	29 03	4 00	5 02	28 01
Howard, Mary A.	244	100 00	21 10	4 00	3 00	22 10
Howe, Enoch	Old Cemetery	25 00	.....	1 00	1 00	.....
Johnson, Hiram	61	100 00	12 14	4 25	3 00	13 39
Johnson, Sally	152	100 00	61 79	6 00	5 02	62 77
Keating, Daniel	464	100 00	18 40	4 00	9 50	12 90
Kelley, John	228 W	50 00	1 99	2 09	1 75	2 33
Kendrick, Bertha W. .	251	100 00	3 89	4 17	3 00	5 06
Kieonan, Matthew	331	100 00	1 04	4 09	3 00	2 13
Kierstead, Catherine ..	554	75 00	66	3 00	3 00	66
Kimball, J. W.	180-187 E	100 00	64 91	6 00	6 77	64 14
Knight, F. O.	383	100 00	7 67	4 00	3 00	8 67

Knight, George C.	341	100 00	7 67	4 00	3 00	8 67
Law, Martha Coolidge ..	389 E	50 00	1 39	2 07	1 75	1 71
Lawrence, W. L.	392	100 00	1 21	4 00	3 00	2 21
Lee, Mary	29 A R 1	50 00	21 47	3 00	3 77	20 70
Leonard, Julia	231	100 00	3 29	4 17	3 00	4 46
Leslie, H. R. Hyde	61 ½	75 00	6 79	3 29	1 75	8 33
Livingston, W. D.	349	100 00	4 04	4 21	3 00	5 25
Lovejoy, Carrie	131	50 00	1 33	2 00	1 75	1 58
Martel, Johanna	19	100 00	6 56	4 29	3 00	7 85
Martin, E. E.	399 E-400	100 00	1 45	4 09	4 50	1 04
Martin, Frank W.	289	100 00	1 51	4 09	3 00	2 60
Mason, Mary	135	100 00	23 03	4 00	5 02	22 01
McEnaney-Harding	320	100 00	4 41	4 21	3 00	5 62
McGuire-Graves	4	50 00	5 06	2 00	1 75	5 31
McWain	478	55 49	05	2 23	2 25	03
Meehan, Mary	241	100 00	9 51	4 00	4 50	9 01
Miller, Belle	304	100 00	18 78	4 00	3 00	19 78
Miner, Angie Howe	2	100 00	3 59	4 17	3 00	4 76
Moore, Agatha	325	100 00	67	4 05	3 00	1 72
Moore, Rhoda	110	100 00	11 81	4 00	3 00	12 81
O'Connor, Daniel	303	100 00	5 82	4 00	3 00	6 82
Orvis, Oliver	146 E	50 00	3 33	2 00	1 75	3 58
Page, J. C.	390	50 00	75	2 00	1 75	1 00
Parker, Fred	4 Blk. 25	100 00	2 22	4 13	3 00	3 35
Parker, Priscilla	64	46 67	73	1 87	1 75	85
Patrick, William	35	300 00	27 13	12 00	10 52	28 61
Patterson, W. N.	495 ½	60 00	1 20	2 47	1 75	1 92

Pettigrew, E. G.	183	100 00	9 27	4 00	3 00	10 27
Pinney, E. C.	95	100 00	-1 46	4 00	3 00	-46
Piper, Ida.	41	100 00	52 22	6 00	5 02	53 20
Ploof-Gove.	13 R 7	50 00	9 40	2 35	.....	11 75
Pollard, James & Jennie.	530	100 00	.....	2 00	.....	2 00
Pratt, Leander.	19A-20A R 3	100 00	13 99	4 00	3 00	14 99
Pratt, Newton.	386	100 00	1 33	4 09	3 00	2 42
Pratt, W. H.	199	100 00	8 52	4 00	3 00	9 52
Preble, Effie Pettigrew..	124-125-126	300 00	12 08	12 61	9 00	15 69
Prior, Frederick F.	510-514	200 00	7 42	8 36	5 50	10 28
Purcell, Mary.	232	100 00	2 82	4 12	3 00	3 94
Quirk, Mary.	301	100 00	42 69	4 00	5 02	41 67
Ray, Abel.	353	100 00	12 11	4 00	3 00	13 11
Reed, Chas. A. & Susan E.	76-77 R 7	100 00	3 02	4 16	3 00	4 18
Reed, Daniel.	305	100 00	9 52	4 00	3 00	10 52
Reed, Michael.	20	100 00	2 98	4 14	3 00	4 12
Riggs, Calvin.	120 E-121	100 00	14 65	4 00	3 00	15 65
Riggs, John.	120 W	50 00	3 89	2 00	1 75	4 14
Robbins, F. C.	6	100 00	8 48	4 00	4 50	7 98
Robinson, Orin & Mary C.	217½	75 00	.....	22	.....	22
Ross, Lillian C.	7	100 00	3 46	4 16	3 00	4 62
Ross, T. A.	6 E	50 00	2 58	2 00	1 75	2 83
Russo, Carmine.	316½	55 00	.....	1 28	.....	1 28
Ryan, Katherine.	463	100 00	4 54	4 20	6 00	2 74
Sanders, Joseph.	149	60 00	5 14	2 40	3 00	4 54
Sawyer, George M.	74A R 6	50 00	1 42	2 00	1 75	1 67
Sawyer, Hiland.	25	50 00	3 93	2 00	1 75	4 18

Sawyer, Merritt	623	100 00	5 06	4 24	3 00	6 30
Sawyer, Oscar	40	100 00	29 37	4 00	6 52	26 85
Sears, Rollin D.	453	100 00	4 19	4 20	4 50	3 89
Shea, Maggie	296	100 00	1 82	4 08	3 00	2 90
Shea, Sarah J.	136	100 00	1 00	4 08	3 00	2 08
Shedd, George K.	484	100 00	5 61	4 24	3 00	6 85
Simonds, ...	298	50 00	50	2 00	2 00	50
Sinclair, Jennie	268	100 00	7 65	4 00	3 00	8 65
Smith, E. W.	17 R 2	100 00	1 67	4 08	3 00	2 75
Smith, Winsor	367	100 00	2 84	4 12	3 00	3 96
Snow, Alexander	186 E	50 00	3 08	2 00	1 75	3 33
Spafford, George A.	31 R 2	50 00	4 33	2 00	.....	6 33
Spafford, Sarah	370	100 00	36 36	4 00	5 02	35 34
Spaulding, John E.	3 Blk. 40	100 00	4 04	4 20	4 00	4 24
Spaulding, Victoria E. F.	172	200 00	8 51	8 40	3 00	13 91
Stearns, Robert H.	500	100 00	.....	2 00	.....	2 00
Stone-Haven	8	100 00	16 65	4 00	3 00	17 65
Strong	52 E-53 E	100 00	7 90	4 00	3 00	8 90
Sullivan, Nellie	4	100 00	7 71	4 00	3 00	8 71
Tarbell, Martin	204	75 00	3 50	3 00	3 00	3 50
Taylor-Sherwin	409	150 00	6 41	6 30	3 00	9 71
Vezey, Nellie	269	50 00	2 67	2 00	1 75	2 92
Wadleigh	29-30 R 1 15-16 R 1	200 00	2 67	8 16	5 50	5 33
Walker, Anna A.	130	100 00	6 08	4 12	3 00	7 20
Ward, James	274	100 00	3 99	4 18	3 00	5 17
Washburn, Hannah	61-62 R 3	100 00	14 23	4 00	3 00	15 23

West, Edna	374	100 00	6 88	4 00	4 50	6 38
Whitcomb-Aldrich	195	95 00	2 00	3 90	3 00	2 90
Whitney, Frank & H. A. 10		100 00	4 28	4 20	3 00	5 48
Whittaker, Flora	88	100 00	13 17	4 00	3 00	14 17
Wilder-Bellows	15W-37 R 5-					
Old Cemetery						
Wilder, R. Mahlon	307	100 00	7 17	4 00	3 50	7 67
Wilkins, William	415 W	100 00	3 54	4 16	3 00	4 70
Wilson, Fred N.	233 ½	50 00	75	2 00	3 00	—25
Wilson, George A.	494 ½	75 00	4 60	3 20	1 75	6 05
Winslow, Emma A.	260	100 00	2 24	4 12	1 75	4 61
Wolcott, Charles	252	100 00	2 73	4 12	4 25	2 60
		50 00	.....	2 00	2 00	.....
		\$19,323 76	\$1,436 38	\$782 38	\$678 68	\$1,540 08

Cemetery Funds in Town General Account	\$ 7,756 67	
Cemetery Funds in Ludlow Savings Bank	11,392 09	\$ 1,031 94
Cemetery Funds in Chester Savings Bank	175 00	507 34
		80
	\$19,323 76	\$ 1,540 08

SUMMARY TREASURER'S ACCOUNT

General Account		
Receipts	\$100,047 36	
Disbursements	98,045 16	
	<u>\$ 2,002 20</u>	
School Account		
Balance	\$14,337 74	
Receipts	31,776 51	
	<u>\$46,114 25</u>	
Disbursements	35,273 83	
	<u>10,840 42</u>	
Special Cemetery Accounts		
Balance	\$ 123 91	
Special 1931	500 00	
	<u>\$ 623 91</u>	
Disbursements	493 26	
	<u>130 65</u>	
Cemetery Accounts		
Disbursements	\$ 3,777 82	
Receipts	1,470 19	
	<u>\$ 2,307 63</u>	
Overseer's Account		
Disbursements	\$ 7,986 50	
Receipts	620 21	
	<u>7,366 29</u>	
Road Commissioner's Account		
Disbursements	\$ 4,403 53	
Receipts	4,218 82	
	<u>184 71</u>	
Town Treasurer, cash on hand		
	3,114 64	
	<u>\$12,973 27</u>	

DEBT ACCOUNTS

Net Funded Debt and Interest

Bearing Orders

\$117,600 00

Funded Bonds

\$ 94,000 00

Special 4% Orders:

No. 1 Sarah A. Porter

500 00

No. 27 James R. Sanders

500 00

No. 30 William P. Bixby

600 00

No. 33 Delia E. Bixby, Est.

1,000 00

Special 4½% Orders:

No. 293 E. C. Colburn

1,000 00

No. 877 E. C. Ford

1,000 00

Ludlow Savings Bank and

Trust Co.

19,000 00

\$117,600 00

73

\$117,600 00

TRUST FUNDS

Trust Funds

\$ 22,914 10

Cemetery Funds, Ludlow

Savings Bank & Tr. Co.

\$ 11,899 43

Cemetery Funds, Town

General Account

8,788 61

Wetherbee Fund

2,050 26

Cemetery Funds, Chester

Savings Bank

175 80

\$ 22,914 10

\$ 22,914 10

TOWN INDEBTEDNESS

Assets		Liabilities	
Cash on hand	\$ 3,114 64	Outstanding 1928 orders	\$ 27 30
Uncollected taxes	7,290 16	Outstanding 1931 orders	17 88
Uncollected leased land rents	120 39	Interest bearing orders	23,600 00
Overseer's Account	533 01	Cemetery Funds, Gen'l Acct.	8,788 61
Baldwin Mortgage (face value)	3,026 35	Funding Bonds	94,000 00
State—Vail's Bridge	4,949 84		
State—Snow removal	438 00		
H. N. Lamere, rent	227 44		
Indebtedness Dec. 31, 1931	106,733 96		
	\$126,433 79		\$126,433 79

The following is a comparison of Town Indebtedness with last year:

Excess of Assets over liabilities 1930	\$109,614 49
Excess of Assets over liabilities 1931	106,733 96

Decrease of indebtedness \$ 2,880.53

EDWARD A. PLUMLEY,	{	Auditors.
THERESA M. DARCY,		
RALPH S. PARKER,		

BIRTHS IN THE TOWN OF LUDLOW, 1931.

Name of Child	Parents	Date of Birth
Ahonen, Walter Andrew	Paul Elmer Ahonen Florence Thomas	Mar. 25
Alden, John Frederick	Philip T. Alden Mabel E. Hovey	June 28
Armstrong, Forrest Clifford	Forrest Claire Armstrong Mabyn I. Ballard	Apr. 4
Brooks, Frederick Robert	Nelson E. Brooks Viola Butler	Jan. 3
Burke, Rodney Milford (Born at Rutland, Vt.)	Everett Burke Bernice Graves	Feb. 20
Carey, Patricia Ellen	Mitchel D. Carey Mary Bresnehan	Mar. 6
Carter, Arlene May	Robert Carter Elizabeth Harder	Jan. 11
Ellison, Frederick William	Leroy M. Ellison Vera M. Jewett	Oct. 25
Hislop, Jane Helen	John T. Hislop Florence Girth	Feb. 15
Holcomb, Raymond Oliver	John F. Holcomb Effie Stewart	Dec. 12
Johnston, Robert Spaulding	Roy S. Johnston Ruth A. Spaulding	Dec. 10
Lappala, Mildred Naima	Peter Lappala Martha Lehtonen	May 16

Lavine, Betty Mae	Earl Levine Marguerite Josselyn	June 17
Manley, Dorothy Agnes	Loreston E. Manley Julia Sheehan	Feb. 1
McNulty, Helen Marie (Born at Rutland, Vt.)	Joseph Clyde McNulty Mary Ellen Blood	Feb. 10
Merrill, Edwin Lewis	Eben E. Merrill Clara Smith	Mar. 27
Pallotta, Leonardo Davido	James Pallotta Donata Petraglia	Mar. 19
Pelkey, Joy Nancy (Born at Bridgewater, Vt.)	William Robert Pelkey Dorothy Edna Blanchard	June 25
Petelle, Maxine Edna	Philius Petelle Stephania Denbik	Feb. 24
Picard, Paul Adolphe	Rene C. Picard Pearl Furman	Dec. 3
Robinson, Lindley Mann	Lindley W. Robinson Mary Mann	Sept. 23
Sears, Allston John	Ralph M. Sears Irene Field	Oct. 28
Sheehan, Eleanor Louise	John Sheehan Charlotte Wilkinson	Oct. 6
Simons, William John (Born at Ware, Mass.)	Robert E. Simons Charlotte Kutt	Nov. 11
Snow, Mary Elizabeth	Fred Snow Lora Manley	Aug. 31

Sumner, Charlotte Gladys	Floyd T. Sumner Gladys Armstrong	Dec. 17
Tapper, William George	William M. Tapper Ola Miner	Feb. 3
Thomas, Beverley Marion	Ernest Thomas Doris Whitten	June 13
Trotter, Jacqueline Ann	Edward A. Trotter Thelma Agnes Mountain	Feb. 18
Warren, Esther Irene	Floyd Warren Olive Brown	June 12
Wetherbee, Norma Jane	Ephraim John Wetherbee Sarah Maria Lamb	Aug. 4
Wheeler, Dorothy Fay	Charles Louis Wheeler Lottie Fay	Jan. 23
Williams, Wendell Neil	Don N. Williams Gladys R. Prouty	June 7
Wilson, Dorothy Ethel	Marc S. Wilson Leila Heald	Sept. 25
Wood, Lorraine Elva	Raymond Wood Bernice Young	June 7

Total 35

MARRIAGES, 1931

Groom	Bride	Date
Belknap, Alvah Ralph	Ruth Marion Warren	June 27
Carey, Herbert Francis	Della Angeline Merrill	June 11
(Married at Bennington, Vt.)		
Claggett, Rogers H.	Jean E. Kellogg	July 25
(Married at Lake Carey, Pa.)		
Dashner, Augustine Louis	Susan Farr	Nov. 26
Davis, Harold Robert	Albert Wilkins	May 23
(Married at Danby, Vt.)		
Dearborn, Roland Howard	Antionette Almer Lizotte	June 18
Fletcher, Lester Ben	Myrtle Martha Horne	Nov. 6
Fontaine, Raymond Donald	Doris Bryntha Dumas	Jan. 22
Gates, Norris Edward	Laura Anna Barton	Apr. 22
(Married at Granville, N. Y.)		
Grover, Earl Robert	Margaret Thompson Hislop	Sept. 10
(Married at Proctorsville, Vt.)		
Harvey, Harold B.	Helen Caroline Barker	Oct. 22
(Married at Plymouth, Vt.)		
Myrha, Peter Alfred	Annette Martin	Sept. 12
(Married at Rutland, Vt.)		
Petty, Earl Horace	Eva Arlene Foster	Sept. 22
(Married at Bellows Falls, Vt.)		
Strong, Leonard Chester	Doris Irene Brown	June 27
(Married at Chester, Vt.)		
Taylor, Ivan Harold	Mary Imogene Marro	Nov. 26
Thomas, Orison William	Ida May Hart	July 8
(Married at Proctorsville, Vt.)		
White, John Wesley	Grace Margaret Brown	Sept. 22

Total, 17.

DEATHS IN THE TOWN OF LUDLOW, 1931

Date		Years	Mos.	Days
Jan. 10	Baldwin, Ara A.	86	1	21
July 2	Barker, Mary Tilden	84	7	19
Mar. 21	Billings, John Francis	78	9	28
Apr. 17	Brigham, Kate L.	68	5	18
Apr. 2	Carlisle, Clara Angeline	69	6	10
Jan. 2	Chereh, Wicenty	50	—	—
June 21	Danforth, Irving Carlton	18	11	7
Dec. 2	Donahue, William Edward	62	5	24
Aug. 20	Farnsworth, Emma L.	77	11	9
	(Died at Brattleboro, Vt.)			
July 8	Forrest, Barbara	63	—	—
	(Died at Boston, Mass.)			
Jan. 9	Hathorn, Ransom E.	87	2	6
Mar. 11	Jaird, Joseph J.	62	11	19
Mar. 11	Kearney, Ann Dougherty	77	1	27
Dec. 29	Koski, Mary	52	0	20
May 14	Laine, Ida H.	56	7	0
	(Died at Troy, N. H.)			
June 3	Maher, Elizabeth	82	6	18
July 7	Martell, Johanna Hayes	76	2	21
	(Died at Greenfield, Mass.)			
Jan. 11	Martin, Frank Waterman	71	4	27
Sept. 8	McCann, William	73	11	19
	(Died at Newport, N. H.)			
May 27	McQuivey, Judson O.	83	—	20
Nov. 30	Monro, Dellia Greeley	77	1	22
Oct. 10	Pratt, Morris J.	65	7	12
July 14	Preble, Effie J.	66	8	10
	(Died at Auburn, Me.)			

Oct. 30	Robinson, Mary	50	5	2
	(Died at Burlington, Vt.)			
Nov. 23	Russell, Susie Izana	43	4	28
	(Died at Providence, R. I.)			
Sept. 14	Smith, Frank A .	73	6	19
June 12	Taylor, Harriet Augusta	81	8	15
Nov. 3	Taylor, Lilla Riggs	64	7	29
Apr. 11	Thomson, Eva O.	77	3	3
Oct. 2	Wilson, Mary Elizabeth	81	5	23
	Total, 30.			



WARNING FOR TOWN MEETING.

The legal voters of the Town of Ludlow, Vermont, are hereby notified and warned to meet at the Town Hall, in said Ludlow at ten o'clock in the forenoon on Tuesday, the first day of March, A. D. 1932, to act on the following articles:

1. To elect a Moderator and Clerk for the ensuing year.
2. To act on the Reports of the Town Officers for the year ending December 31, 1931.
3. To see if the Town will authorize the Selectmen to appoint one or two Road Commissioners. (See Section 3925 of the General Laws.)
4. To choose all the officers required by law to be chosen at the Annual March Meeting and fix their compensation.
5. To see if the Town will vote to pay the taxes to the Town Treasurer.
6. To see if the Town will vote an appropriation for Howard Post G. A. R. for Memorial Day, and if so, how much.
7. To see if the Town will vote to avail themselves of the special provisions for the collection of poll taxes. (See Sections 867-877 of the General Laws.)
8. To see if the Town will vote to accept gifts, grants or bequests of money, the income of which is to be used for the care and improvement of Cemeteries or private lots therein.
9. To see what sum of money the Town will vote to help defray the expenses of the Public Health Nursing Service.
10. To see if the Town will vote a sum of money to take advantage of State Aid on Highways, and if so, how much.
11. To see how much money the Town will vote to raise, as a tax, to pay the necessary expenses of the Town and any part of its indebtedness.
12. To see if the Town will vote to authorize the Selectmen to borrow money to pay the necessary expenses of the Town and any part of its indebtedness.
13. To see if the Town will vote to take advantage of Section 691 of the General Laws and exempt dwelling houses erected during the year and appraised by the listers at not more than \$5000. and not less than \$1200., from taxation for a period of five years.
14. To see if the Town will vote to give the schools the free use of the Town Hall for basketball games and practice when the hall is not rented.
15. To transact any other business necessary and proper when met.

Signed,

F. T. SUMNER,
H. D. VAIL,
J. McDONALD,

Selectmen.

Dated at Ludlow, Vermont, February 15, 1932.